

1 The United States of America hereby moves to continue the Fed. R. Civ. P. 26(f)
2 conference deadline. The case centers on the conduct of taxpayers Jeffrey and Dolores Martinez,
3 in their personal capacities and in relation to two business entities they control. The Martinezes
4 have been served. They have not yet appeared but they have initiated settlement negotiations.
5 The United States thus requests that the Rule 26(f) conference deadline be extended from March
6 9, 2020, the current deadline, to the date 30 days after either of the Martinezes appear, or to May
7 8, 2020 (*i.e.*, 60 days from March 9, 2020), whichever comes first.

8 MEMORANDUM OF POINTS AND AUTHORITIES

9 *Background*

10 This is a federal tax case. The United States seeks a judgment against taxpayers Jeffrey
11 and Dolores Martinez, and against two businesses they controlled, for various federal tax
12 liabilities. The United States also seeks to foreclose its tax liens against certain real property to
13 help satisfy the judgment.

14 The United States also named as defendants other parties that might assert a lien or other
15 claim against the property, pursuant to 26 U.S.C. § 7403(b) (“Action to enforce lien or to subject
16 property to payment of tax”). That way, those parties’ claims to the property (if any) could be
17 adjudicated if and when the Court determines that the property should be foreclosed. It is
18 common in such cases for the United States to reach stipulations with other claimants as to lien
19 priority, to the extent they do not disclaim any interest.

20 The United States submits that it is premature to conduct the Rule 26(f) conference now.
21 Neither of the Martinezes has appeared. The United States served them, individually and as
22 representatives of their businesses, on December 27, 2019. Their time to respond to the
23 complaint thus expired on January 17, 2019, under Fed. R. Civ. P. 12(a)(1)(A)(i). However, the
24 Martinezes have reached out to the undersigned counsel, and the parties are contemplating a
25 possible settlement that could resolve the matter. The United States reserves the right to seek an

1 entry of default against the Martinezes and their businesses, but at present is open to settlement
2 and interested in furthering the settlement negotiations.

3 To date only one of the potential lienholders, the Rhodes Ranch Association, has
4 answered the complaint. (ECF No. 4).¹ Another, Fidelity National Title, has disclaimed any
5 interest. (*See* ECF No. 7). Defendants JP Morgan Chase Bank National Association and Chase
6 Bank National Association (together, the “Chase defendants”), and the United States have
7 reached a stipulation concerning lien priority as between them. (*See* ECF No. 20 (Order
8 approving stipulation)). Defendant Republic Silver State Inc. has been served but has not yet
9 appeared, and has not contacted the United States. Finally, the United States is filing a notice of
10 dismissal concerning defendants Nevada Mortgage Assistance Company and the Cooper Castle
11 Law firm.

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25 ¹ The United States has conferred with counsel for Rhodes Ranch Association, and obtained
consent for this motion.

1 ***Request for Relief***

2 Under the circumstances, the United States respectfully submits that it is premature to
3 conduct a Rule 26(f) conference. The United States thus requests that the Rule 26(f) conference
4 deadline be extended from March 9, 2020, the current deadline, to the date 30 days after either of
5 the Martinezes appear, or to May 8, 2020 (*i.e.*, 60 days from March 9, 2020), whichever comes
6 first.

7 Dated this 6th day of March, 2020.

8 RICHARD E. ZUCKERMAN
9 Principal Deputy Assistant Attorney General

10 /s/ E. Carmen Ramirez
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15 Of Counsel:

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17 United States Attorney

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19 IT IS SO ORDERED:

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22 DANIEL J. ALBREGTS
UNITED STATES MAGISTRATE JUDGE

23 Dated March 11, 2020
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